

FYE 2009 Review - Annual Financial Report

School District: Eminence Independent
 Audit Firm Name: W. Dudley Shryock, CPA, PSC
 Date: 2/9/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	904,142.63	918,107.44	-13,964.81	918,107.00	0.44	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	765,734.77	-765,734.77	0.00	765,734.77	
Revenue (State) - 3XXX (Not 3900)	2,846,145.00	2,846,145.00	0.00	3,611,880.00	-765,735.00	
Revenue (Federal) - 4XXX	12,525.69	12,525.69	0.00	12,526.00	-0.31	
Total Revenues	3,762,813.32	4,542,512.90	-779,699.58	4,542,513.00	-0.10	
Expenditures-Not including Transfers Out or On Behalf	3,558,701.13	3,873,825.23	-315,124.10	4,330,659.00	-456,833.77	Refer to Pg 12 Financial Audit Report
Expenditures-On Behalf	0.00	456,834.01	-456,834.01	0.00	456,834.01	
Total Expenditures	3,558,701.13	4,330,659.24	-771,958.11	4,330,659.00	0.24	
Excess (Deficiency) of Revenues Over Expenditures	204,112.19	211,853.66	-7,741.47	211,854.00	-0.34	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	12,612.00	12,612.00	0.00	12,612.00	0.00	
Total Other Financing Sources, Uses and Transfers	-12,612.00	-12,612.00	0.00	-12,612.00	0.00	
Net Change in Fund Balance	191,500.19	199,241.66	-7,741.47	199,242.00	-0.34	
Beginning Fund Balance - July 1	1,025,569.40	1,025,569.40	0.00	1,025,569.00	0.40	
Ending Balance - June 30	1,217,069.59	1,224,811.06	-7,741.47	1,224,811.00	0.06	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	765,734.77	-765,734.77	0.00	765,734.77	Financial Audit Report does not breakout On Behalf Revenues
On-Behalf Expenditures by Fund	0.00	456,834.01	-456,834.01	0.00	456,834.01	Financial Audit Report does not breakout On Behalf Expenditures
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	55,800.04	55,800.04	0.00	55,800.00	0.04	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	266,129.51	266,129.51	0.00	266,129.00	0.51	
Revenue (Federal) – 4XXX	469,754.92	469,754.92	0.00	469,755.00	-0.08	
Total Revenues	791,684.47	791,684.47	0.00	791,684.00	0.47	
Expenditures-Not including Transfers Out and not 0280	804,296.47	804,296.47	0.00	804,296.00	0.47	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	804,296.47	804,296.47	0.00	804,296.00	0.47	
Excess (Deficiency) of Revenues Over Expenditures	-12,612.00	-12,612.00	0.00	-12,612.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	12,612.00	12,612.00	0.00	12,612.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	12,612.00	12,612.00	0.00	12,612.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	58,662.00	58,662.00	0.00	58,662.00	0.00	
Total Revenues	58,662.00	58,662.00	0.00	58,662.00	0.00	
Expenditures-Not including Transfers Out	58,662.00	58,662.00	0.00	58,662.00	0.00	
Total Expenditures	58,662.00	58,662.00	0.00	58,662.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	74,184.62	74,184.62	0.00	74,185.00	-0.38	
Revenue (State) – 3XXX	135,620.00	135,620.00	0.00	135,620.00	0.00	
Total Revenues	209,804.62	209,804.62	0.00	209,805.00	-0.38	
Expenditures-Not including Transfers Out	74,967.60	74,967.60	0.00	74,968.00	-0.40	
Total Expenditures	74,967.60	74,967.60	0.00	74,968.00	-0.40	
Excess (Deficiency) of Revenues Over Expenditures	134,837.02	134,837.02	0.00	134,837.00	0.02	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	134,837.02	134,837.02	0.00	134,837.00	0.02	
Beginning Fund Balance - July 1	66,218.34	66,218.34	0.00	208,220.00	-142,001.66	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	201,055.36	201,055.36	0.00	343,057.00	-142,001.64	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	4,822,964.41	5,602,663.99	-779,699.58	5,602,664.00	-0.01	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	4,496,627.20	5,268,585.31	-771,958.11	5,268,585.00	0.31	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	326,337.21	334,078.68	-7,741.47	334,079.00	-0.32	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance - Governmental Funds	326,337.21	334,078.68	-7,741.47	334,079.00	-0.32	
Beginning Fund Balance - July 1 - Governmental Funds	1,091,787.74	1,091,787.74	0.00	1,233,789.00	-142,001.26	
Ending Fund Balance - June 30 - Governmental Funds	1,418,124.95	1,425,866.42	-7,741.47	1,567,868.00	-142,001.58	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	122,887.84	126,165.11	-3,277.27	156,469.00	-30,303.89	Refer Pg 15 Financial Audit Report
Total Operating Revenues	122,887.84	126,165.11	-3,277.27	156,469.00	-30,303.89	
Expenditures-Not including Transfers Out or On-behalf	342,383.03	346,544.47	-4,161.44	369,191.00	-22,646.53	
Expenditures-On Behalf	0.00	30,303.85	-30,303.85	0.00	30,303.85	
Expenditures - Depreciation Only (Fund 81)	0.00	3,047.68	-3,047.68	2,888.00	159.68	
Total Operating Expenses	342,383.03	379,896.00	-37,512.97	372,079.00	7,817.00	
Operating Income (Loss)	-219,495.19	-253,730.89	34,235.70	-215,610.00	-38,120.89	
Non-Operating Revenue - Interest Income Only (Local) - 1510	362.53	362.53	0.00	363.00	-0.47	
Revenue (State) – 3XXX	3,250.00	3,250.00	0.00	3,250.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	30,303.85	-30,303.85	0.00	30,303.85	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	180,394.00	202,457.00	-22,063.00	202,457.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	-305.90	305.90	0.00	-305.90	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	184,006.53	236,067.48	-52,060.95	206,070.00	29,997.48	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-35,488.66	-17,663.41	-17,825.25	-9,540.00	-8,123.41	
Beginning Net Assets - July 1	92,951.94	92,951.94	0.00	113,112.00	-20,160.06	Unexplained differences in beginning balance and not matching your ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	57,463.28	75,288.53	-17,825.25	103,572.00	-28,283.47	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	76,135.98	76,135.98	0.00	94,318.00	-18,182.02	Refer Pg 15 Financial Audit Report
Total Operating Revenues	76,135.98	76,135.98	0.00	94,318.00	-18,182.02	
Expenditures-Not including Transfers Out	100,089.20	118,271.51	-18,182.31	118,715.00	-443.49	
Expenditures - Depreciation Only (Fund 81)	0.00	444.00	-444.00	0.00	444.00	
Total Operating Expenses	100,089.20	118,715.51	-18,626.31	118,715.00	0.51	
Operating Income (Loss)	-23,953.22	-42,579.53	18,626.31	-24,397.00	-18,182.53	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	18,182.31	-18,182.31	0.00	18,182.31	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	18,182.31	-18,182.31	0.00	18,182.31	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-23,953.22	-24,397.22	444.00	-24,397.00	-0.22	
Beginning Net Assets - July 1	28,272.25	28,272.25	0.00	29,894.00	-1,621.75	Unexplained differences in beginning balance and not matching your ending balance
Ending Net Assets - June 30	4,319.03	3,875.03	444.00	5,497.00	-1,621.97	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	199,023.82	202,301.09	-3,277.27	250,787.00	-48,485.91	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	442,472.23	498,611.51	-56,139.28	490,794.00	7,817.51	
Operating Income (Loss) - Proprietary Funds	-243,448.41	-296,310.42	52,862.01	-240,007.00	-56,303.42	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	184,006.53	254,249.79	-70,243.26	206,070.00	48,179.79	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-59,441.88	-42,060.63	-17,381.25	-33,937.00	-8,123.63	
Net Assets, July 1, 2008 - Proprietary Funds	121,224.19	121,224.19	0.00	143,006.00	-21,781.81	
Net Assets, June 30, 2009 - Proprietary Funds	61,782.31	79,163.56	-17,381.25	109,069.00	-29,905.44	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	30,303.85	-30,303.85	0.00	30,303.85	Financial Audit Report does not breakout On Behalf Revenues
Fund 51 - On-Behalf Expenditures	0.00	30,303.85	-30,303.85	0.00	30,303.85	Financial Audit Report does not breakout On Behalf Expenditures
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	138,428.85	-138,428.85	137,472.00	956.85	Refer Pg 26-27 Note 4 Financial Audit Report
Depreciation Expense - Fund 81	0.00	3,047.68	-3,047.68	3,332.00	-284.32	Refer Pg 15 and 26-27 Note 4 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	814,220.93	-814,220.93	814,220.00	0.93	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer to Pg 32 Financial Audit Report is reporting On Behalf Payment in Total of \$814,221 and does not breakout into separate Funds
On-Behalf Payments (Audit - KDE Web)	0.00	-814,220.93	814,220.93	-814,220.00	-0.93	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	-576.64	576.64	0.00	-576.64	These are not being reviewed at this time
Deductions	0.00	138,428.85	-138,428.85	0.00	138,428.85	
Change Total assets	0.00	-139,005.49	139,005.49	0.00	-139,005.49	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-139,005.49	139,005.49	0.00	-139,005.49	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	-305.90	305.90	0.00	-305.90	These are not being reviewed at this time
Deductions	0.00	3,047.68	-3,047.68	0.00	3,047.68	
Change Total assets	0.00	-3,353.58	3,353.58	0.00	-3,353.58	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-3,353.58	3,353.58	0.00	-3,353.58	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	444.00	-444.00	0.00	444.00	
Change Total assets	0.00	-444.00	444.00	0.00	-444.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-444.00	444.00	0.00	-444.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	-882.54	882.54	0.00	-882.54	These are not being reviewed at this time
Total Deductions - Fixed Assets	0.00	141,920.53	-141,920.53	0.00	141,920.53	
Change in Total Fixed Assets	0.00	-142,803.07	142,803.07	0.00	-142,803.07	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-142,803.07	142,803.07	0.00	-142,803.07	